

BUREAU OF BUDGET & MANAGEMENT RESEARCH



OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagâtña Guam 96932

LOURDES A. LEON GUERRERO GOVERNOR LESTER L. CARLSON, JR. DIRECTOR

JOSHUA F. TENORIO LIEUTENANT GOVERNOR

APR 2 0 2022

The Honorable Therese M. Terlaje
Speaker
I Mina'trentai Sais Na Liheslaturan Guåhan
Thirty-Sixth Guam Legislature
Guam Congress Building
163 Chalan Santo Papa
Hagåtnå, Guam 96932

Dear Speaker Terlaje:

Enclosed is the Consolidated Revenue/Expenditure Report (CRER) for the period ending March 31, 2022. There are several statutes requiring monthly reports of revenues in addition to a report requiring both revenue and expenditure comparisons. In an effort to mitigate misunderstanding of the different amounts being reported, it was necessary to submit a "consolidated" report which contains all the comparative information pursuant to each of the statutory reporting requirements. In this format, it is evident that there are varying numbers due to the different "basis of comparison". It should be noted that the amounts reflected in this report are subject to internal audit and analysis and therefore are subject to change, which is the nature of these interim reports. However, it is submitted to meet compliance with each reporting mandate.

Please also note that the report has been prepared and submitted to comply with Public Law 36-54. The law required reporting of revenue in a manner which is not in compliance with Generally Accepted Accounting Principles (GAAP) or Government Accounting Standards Board (GASB) requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP.

It is important to note that the report does not include ACTC collections as part of the revenue levels. ACTC amounts are reflected as footnotes for information purposes only.

Certification of in

Should you have any questions, please do not hesitate to call me.

Senseramente,

LESTER L/CARLSON, JR.

Enclosures

Lester I. Carlson I. Director Bureau of Burlant and Management Bureauch

Intained in Enclosures subject to Note 1.

Lester L. Carlson, J., Director, Bureau of Budget and Management Research

Edward M Birn

Edward Birn, Director, Department of Administration

Daine Shimizu, Director, Department of Revenire and Taxation

Government of Guam Consolidated Revenue / Expenditure Report General Fund

Combined Comparative Statement of Revenues MONTHLY ACTUAL Collection Comparison FY2022 and FY2021 For the Month Ending March

Combined Comparative Statement of Revenues
YTD ACTUAL Collection Comparison FY2022 and FY2021
Six months ending March 2022

					(A 177 887)	9.728.079		5 605 192		Budget (Provision per P.L. 36-054)
					PROVISION FOR TAX REFUNDS	PROVISION F				
: : :			! !	:			ĺ		Ī	
\$ 28,869,300	402,745,526	\$ 402,	431,614,825	s,	\$ (399,440)	67,195,210	40	66,795,769	₩	TOTAL GENERAL FUND REVENUES
(428,590)	808,121		379,531		4,617	59,351		63,968		Department Charges
(426,262)	776,465		350.204		6,659	54,263		60,922	' 	Other charges
0	0		0		0	0		0		Commerce
1.410	680		2.090		120	120	(240		Public Health
(3,175)	29,450		26.275		(2,150)	4.650	-	2,500		Public Works
(20)	40		20		(10)	10	e de la companya de l	0		Police & Corrections
(544)	1,486		942		(2)	308		306		Agriculture
							er errorde	and the same of th		Department Charges:
10,856,074	65,876,049	65,3	76,732,123) (118,433)	118,433		0		Federal Sources
(29,331)	71.483		42,152		(10,548)	10.548	I)	0,		Child Support AFDC Local Share
92.142	(800)		91.342		0	1000		0		Recovery from Individuals
(238.060)	695,430		457,370		(107,885)	107.885	1	0		Immigration fees
11.031.323	65,109,936	65.	76,141,259		1	0		0		Section 30
						1				Federal Sources:
393,888	(325,686)	 	68,201		(2,027)	2,202		175		Use of Money & Property
(670,518)	1,437,969	1,4	767,450	1	(42,098)	168,309		126,211		Licenses, Fees & Penaltics
15,551,696	40,990,068	140,9	156,541,764		(1,175,333)	26,292,012		25,116,679		Business Privilege Taxes
(191.940)	2.320.882	2.	2,128,942		272,684	313,509		586,193		Use Tax
				^						Other Taxes:
15,743,636	38,669,186	138,0	154.412.822	1	(1.448.017)	25,978.503		24,530.486		Gross Receipts Taxes
					and the same of th					Business privilege taxes:
3,166,751	193,959,005	193,9	197,125,756	1	933,834	40,554,901		41,488,736		Income Taxes
(10.340.479)	41.560.266	141.5	131,219,787		(4.191.804)	28.438.531		24.246.728		Withholding
9,665,926	24,549,723	24.5	34,215,650	>	837.131	5.822,798		6,659,930		Corporation
\$ 3,841,304	27.849.016	\$ 27.8	31.690.320	-51	\$ 4.288,507	6,293,572	S	10,582,079	69	Individual
			The same of the sa							Income Taxes:
Increase (Decrease)	r 2021	Fiscal Year 2021	Fiscal Year 2022	Fisc	Increase (Decrease)	2021 March		2022 March		

Footnotes:

2/ Estimates are recorded for the provision for FY 2022 Refunds. 1/ Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.

Note 1. Data contained herein are subject to change, as additional reconciliations are performed.

Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2022

Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam nor should it be compared to prior reports that were prepared in accordance with GAAP. The report has been prepared and submitted to comply with Public Law 36-54.

Note 4: Corporation due date changed from March 15 to April 15th for CALENDAR YEAR reporting.: Corporation other than Calendar Year reporting is due the 15th day of 4th month after year-end.

Consolidated Revenue / Expenditure Report Government of Guam General Fund

MONTHLY ADOPTED Revenue Allocated vs. MONTHLY ACTUAL REVENUE For the Month Ending March 2022

Quarterly ADOPTED Revenue Allocated vs. Quarterly ACTUAL REVENUE
For the 2nd Quarter 2022

Pursuant to 5 GCA, Ch.4, §4109(c)(3) [Due no later than 20 days after month-end] Pursuant to 5 GCA, Ch 4, §4109(f) [due 30 days after the close of each quarter]

TOTAL GENERAL FUND REVENUES	Department Charges	Other charges	Commerce	Public Health	Public Works	Police & Corrections	Agriculture	Department Charges:	Federal Sources	Child Support AFDC Local Share	Recovery from Individuals	Immigration fees	Section 30	Federal Sources:	Use of Money & Property	Licenses, Fees & Penalties	Business Privilege Taxes	Use Tax	Other Taxes:	Gross Receipts Taxes	Business privilege taxes:	Income Taxes	Withholding	Corporation	Individual	Income Taxes		
 ~																									€⁄5		Allocated	EV70
56,807,177	62,132	56,805	0	126	4,868	11	322		145,230	0	0	145,230	0		59,296	176,836	22,627,862	287.616		22,340,246		33,735,821	24,566,330	3.975.947	5,193,544		Allocated for the Month of March	77 Advanted Devenies
~			(/	parent and a	/	/	^	1	- manual														S			EV1071 A
66,795,769	63,968	60,922	0	240	2.500	0	306		1 10	,/ ,/	0	6	^ ^)	175	126,211	25,116,679	\$86,193		24.530,486		41,488,736	24,246,728	6,659,930	10.582.079		For the Month March	toul Callactions
\$								1		<		1				المارة	1	,	>						6/2		Ģ .	7
9,988,592	1,836	4,117	0	114	(2,368)	(11)	(16)		(145,230)	0	0	(145.230)	0	\	(59,121)	(50,625)	2,488.817	298.577	/ _/	2,190,240		7,752,915	(319.602)	2,683,983	5,388,535		(Unfavorable)	Favorable
<u>~</u>																1			.)					1	5	1	\ .	3
																			ĺ			1					Allocated for the Quarter	(2022 Adment
147,352,655	248,926	233,842	0	620	13,595	43	826		340,187	0	0	340.187	0		172.293	587,730	62,729,876	1.285.560		61,444,316		83,273,643	63.197,773	7.037,101	13.038,769		Quarter	Davania
49																									€ A		M)	FV3073
181,158,173	176,554	161,438	0	1.650	12,900	10	556		227,056	25,696	0	201,360	0		23.026	351,844	77,006,233	1,107.985		75,898,249		103,373,459	66,343,447	16.911.518	20,118,495		for the Quarter	EV2022 Actual Culturations
<u>ب</u>																									₩		Incr	
33,805,518	(72.372)	(72,404)	0	1.030	(695)	(33)	(270)		(113,131)	25,696	0	(138,827)	0		(149,267)	(2.35,886)	14,276,357	(177,575)		14,453.933		20.099,816	3,145,674	9,874,117	7.079.726		Increase (Decrease)	Favorable

If Revenues are based on a modified accrual basis of accounting as determined by GASB 34. During the year, revenues are recognized on a teach basis, but at year end an accrual is made in accordance with GASB 33.

2/ Based on Adopted Revenues allocated per P.L. 36, 54, Chapter 2, Section 5(a)

3/ This information will be updated in the quarter ending 3/31/2022.

Note 1. Data contained herein are subject to change, as additional reconciliations are performed

Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2022.

GAAP. The report has been prepared and submitted to comply with Public Law 36-54 Note 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are captioned that the report is not an accurate reflection of the Hancial position of the Government of Guara nor should it be compared to prior reports that were prepared in accordance with

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Page 2 of 8

Consolidated Revenue / Expenditure Report Government of Guam General Fund

Pursuant to 5 GCA, Ch 4, §4109(c)(3) [Due 20 days after month-end] YTD ADOPTED Revenue Allocated vs. YTD ACTUAL Collections Six Months Ending March 2022

§4109'(c)3) [due no fater than 20 days after month-end]; and P.L. 31-233. Ch XIII §7 [due no fater than 30 days after month-end] FY2022 ADOPTED Revenues vs. PROJECTED Revenues to Year End
Pursuant to 2GCA, Ch.13 §13109(a)(1) [due not later than 20 days after month-endl; 5GCA, Ch.4

TOTAL GENERAL FUND REVENUES	Department Charges	Other charges	Commerce	Public Health	Public Works	Police & Corrections	Agriculture	Department Charges:	Federal Sources	Child Support AFDC Local Share	Recovery from Individuals	lmmgration fees	Section 30	Federal Sources:	Use of Money & Property	Licenses, Fees & Penalties	Business Privilege Taxes	Use Tax	Other Taxes	Gross Receipts Taxes	Business privilege taxes	Income Taxes	Withholding	Corporation	Individual	Income Taxes:		
" ~																									€ 0		for th	FY20
363,135,777	570,802	542,355	0	703	26,420	43	1.281		77,081,694	0.	0	940,435	76.141,259		545,742	1,506,549	121,597,598	2,117,718		119,479,880		161,833,392	122,204,797	16,763,142	22.865,453		for the Cumulative Period V	FY2022 Adopted Revenues
~			(garage day.	,			A STATE OF THE PARTY OF THE PAR														55		for the C	FY2022
431,614,825	379,531	350,204	0	2,090	26,275	20	942		76.732,123	42,152	91.342	457,370	76,141,259	\	68.201	767,450	156,541,764	2.128.942		154 412 822		197,125,756	131,219,787	34,215,650	31.690.320		for the Cumulative Period	FY2022 Actual Revenues
5										(/ /_	1					1		>						817		2	
68,479,048 18.86%	(191,271)	(192,151)	0	1,387	(145)	(23)	(339)		(349.571)	42,152	91,342	(483,065)	0	\ \	(477,541)	(739,099)	34,944,166	11.224		34,932,942	aporti.	35,292,364	9,014,990	17,452,508	8,824,867		(Cafavorable)	Favoruble
~																			1				1		S			
																						,,	p de la constitución de la const	p de l'est				FY2022 Adopt
706,866,659	1,395,161	1.323,389	0	2,137	67,102	83	2,450		77,957,938	0	0	1.816.679	76,141,259		428,868	3,507,616	243,033,575	4,105,379		238.928.196		380,543,501	235,400,525	73,908,390	71.234,586		rojection)	Adopted Revenues
S																									(s)		FY	
775,345,706	1,203,888								77,608,367			1,467,108	76.141.259		(48,673)	2,768,518	277,977,741	4.116,602		273.861.139		415,835,865	244.415.514	91,360,897	80,059,454 \$		FY2022 Revenue Tracking N	
68,479,047 9,69%	(191,273)	(1,323,389)	0	(2,137)	(67,102)	(83)	(2,450)		(349,571)	0	0	(349.571)	0		(477,541)	(739,098)	34,944,166	11.223		34,932,943		35,292,364	9,014,989	17.452.507	8.824,868	1	Increase (Decrease)	Favorable

Note 2. Provision for Tax Refunds reflect accounting estimate as of 9/30/2022.

If Revenues are based on a modified accrual basis of accounting as determined by GASB 34, During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33, 27 Based on Adopted Revenues allocated per P.L. 36-54. Chapter 2, Nection 5(a)

37 Prepared utilizing the General Fund twelve-month revenue budget per Section 5(a), Chapter 1, P.L. 36-54.

Note 1. Data eparained herein are subject to change, as additional reconciliations are performed.

GAAP. The report has been prepared and submitted to comply with Public Law 36-54 Note: 3. This report is not prepared in accordance with GAAP or GASB requirements. Stakeholders are cautioned that the report is not an accurate reflection of the financial position of the Government of Guam not should it be compared to prior reports that were prepared in accordance with

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Government of Guam Consolidated Revenue/Expenditure Report General Fund As of March 31, 2022

(Pursuant to §4109 (c) (3) of Title 5 GCA) General Fund

49,091,937	3,797,625	46,759,353	99,648,914	TOTAL
46,903	Sies		46,903	Guam Environmental Protection Agency - Beach Monitoring
316,905	14,094	101,136	432,135	Chief Medical Examiner
134,427		20,765	155,192	CQA - Miscellaneous Expenses
3,000,000	•		3,000,000	CQA - Retroactive Hazard Pay
5,514,853	172,681	3,866,849	9,554,383	Guam Customs & Quarantine Agency (CQA)
354,552	12,420	203,367	570,339	DYA - Summer Employment and Youth Training Program
50,152	124,213	25,635	200,000	DYA - Runaway, Homeless or Victims of Abuse
2,374,844	32,583	2,225,630	4,633,056	Department of Youth Affairs (DYA)
•		396,956	396,956	DOC - GMHA Consolidated Agreement
		81,603	81,603	DOC - Cost Sharing Initiative for CJIS Integration Project
260,098		235,154	495,252	DOC - Cost of Care & Custody of Prisoners in Federal Facilities
10,010,298	1,988,613	10,964,293	22,963,204	Department of Corrections (DOC)
14,664,401	347,875	13,427,344	28,439,620	Guam Fire Department
134,585	8,000	i	142,585	GPD - Safe Schools Initiative
1		81,603	81,603	GPD - Cost Sharing Initiative for CJIS Integration Project
12,229,919	1,097,146	15,129,019	28,456,083	Guam Police Department (GPD)
				PROTECTION OF LIFE & PROPERTY
20,350,970	3,015,470	15,763,098	39,129,538	TOTAL
1,524,617	116,366	756,165	2,397,148	Guam Regional Transit Authority
424,296	•		424,296	Chamorro Land Trust Commission
143,462	23,560	99,997	267,019	Guam Ethics Commission
1,099,909	470,013	973,720	2,543,642	Office of Technology
685,032	•	283,573	968,605	Office of Veterans Affairs (OVA)
6,248,581 4/	884,642	4,932,562	12,065,785	Department of Revenue & Taxation (DRT)
4		100,000	100,000	DOA - Guam Fisherman's Co-op
53,468	•	13,426	66,894	DOA - Charter School Administrative Support
78,500	્ર		78,500	DOA - Annual Membership for WICHE
	197,820	241,980	439,800	DOA - Government Annual Single Audit
368,415 3/		14,043	382,458	DOA - Government Claims Fund
1,490,634	¥	1,009,366	2,500,000	DOA - Residential Treatment Fund
250,000	•		250,000	DOA - Support of Child in Custody - 19 GCA §5116
4,031,496	802,135	3,133,449	7,967,080	Department of Administration (DOA)
450,967	102,522	446,965	1,000,453	Civil Service Commission
608,231	9,897	443,467	1,061,595	Bureau of Budget & Management Research (BBMR)
53,194		45,796	98,990	Bureau of Womens Affairs
468,106	26,658	171,085	665,849	Guam Medical Referral Assistance Office
209,985	•	245,370	455,355	Office of I Segundu Na Magalahen Guahan
2,162,077	381,858	2,852,134	5,396,069	Office of I Maga'lahen Guahan
				GENERAL GOVERNMENT
AVAILABLE	ENCUMBRANCES	EXPENDITURES 21	APPROPRIATIONS I	EXPENDITURES & ENCUMBRANCES
FUNDS				

See footnotes on page 8.

Note: Data continued herein are subject to change, as additional reconciliations are performed.

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Government of Guam Consolidated Revenue/Expenditure Report General Fund

As of March 31, 2022

(Pursuant to §4109 (c) (3) of Title 5 GCA) General Fund

PUBLIC EDUCATION PUBLIC HEALTH **EXPENDITURES & ENCUMBRANCES** Guam Memorial Hospital Authority (GMHA) - Operations Department of Public Health & Social Services (DPHSS) UOG - First Generation Trust Fund Initiative UOG - KPRG Operations UOG - Northern & Southern Soil & Water Conservation District Programs UOG - WERI (Guam Hydrologic Survey) UOG - Aquaculture Development and Training Center UOG - Scholarships (SSFAP) Guam Academy Charter School Council (GACSC) GDOE - Textbooks GDOE - Chamoru Studies Division GDOE - Simon Sanchez Procurement Guam Department of Education Operations (GDOE) GMHA - Nurse Pay Structure GBHWC - Youth Suicide Prevention and Peace Program Guam Behavioral Health & Wellness Center (GBHWC) - Youth & Mental Health First Aid **DPHSS** - Food Commodities DPHSS - Foster Group Home DPHSS - Foster Care Health Insurance Premiums DPHSS - MIPPR Cancer Screening, Treatment, Educational Programs & Support DPHSS - MIP/MIPPR Program GCC - Peace Officer Standards & Training Commission GCC - First Generation Trust Fund Guam Community College Operations (GCC) UOG - Guampedia Foundation UOG - WERI (Water Resource Monitoring) University of Guam Operations (UOG) DPHSS - Medical Cannabis Program DPHSS - Child Protective Services DPHSS - Enhanced Allotment Plan DPHSS - Public Assistance Program DPHSS - Division of Senior Citizens Programs DPHSS - Children's Health Insurance Program DPHSS - Medicaid Program APPROPRIATIONS " 237,207,845 177,558,557 25,056,761 11,439,000 9,358,365 15,753,510 45,363,985 11,047,503 3,565,285 1,500,000 5,000,000 3,191,262 2,089,979 8,114,709 2,250,529 500,000 133,466 159,956 513,824 285,170 665,396 200,000 250,000 136,262 109,661 ,252,180 760,453 202,923 114,068 189,247 760,453 150,000 109,442 81,749 EXPENDITURES " 85,693,686 16,149,753 2,528,386 4,680,853 1,125,257 6,411,597 3,230,145 7,876,752 1,782,638 2,026,424 256,906 249,990 125,008 626,089 155,713 420,916 189,247 856,749 986,258 99,996 54,730 66,742 68,120 79,976 54,834 89,448 75,010 24,660 6,002 1,248 ENCUMBRANCES 450,542 731,565 30,451 235,545 5,428 9,000 600 FUNDS AVAILABLE 123,478,158 91,864,871 6,758,147 28,482,667 7,876,758 1,782,647 12,528,375 1,500,000 5,000,000 2,334,513 2,946,768 5,852,739 1,125,272 7,817,358 253,471 604,140 172,836 653,179 124,992 256,918 100,004 250,010 24,620 54,827 244,480 54,712 66,724 68,142 79,980 66,747 74,990

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See footnotes on page 8.

Note: Data continued herein are subject to change, as additional reconciliations are performed.

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Government of Guam Consolidated Revenue/Expenditure Report General Fund As of March 31, 2022

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

ECONOMIC DEVELOPMENT COMMUNITY SERVICES INDIVIDUAL & COLLECTIVE RIGHTS RECREATION **EXPENDITURES & ENCUMBRANCES** BSP - Business and Economics Statistics Program COD - Public Information Program Department of Integrated Services for Indiv. with Disabilities (DISID) DOAg - GAIN Spay & Neuter Program DOAg - Civilian Volunteer Conservation Officers Program DOAg - Animal Shelter (GAIN) Department of Agriculture - DOAg Bureau of Statistics & Plans (BSP) People of Guam (Kumision) Commission on Chamorro Language & the Teaching of the History and Culture of the Indigenous Hagatna Restoration & Redevelopment Authority (HRRA) CAHA - Supplies & Equipment for Gallery CAHA - Guam Territorial Band Guam Council on the Arts & Humanities Agency (CAHA) DOL - Worker's Compensation Fund Department of Labor (DOL) Commission on Decolonization (COD) - Operations DPR - Guam Historic Resources Division DPR - Maintenance & Repair of Pool Facilities DPR - Maintenance & Repair of Public Restrooms Department of Parks & Recreation (DPR) TOTAL Department of Chamorro Affairs (DCA) Guam Election Commission (GEC) Department of Military Affairs APPROPRIATIONS " 7,624,674 5,227,124 3,195,016 1,689,650 1,630,235 1,131,144 3,467,600 2,846,645 1,243,280 1,049,028 1,049,028 200,000 400,000 165,000 124,231 142,585 845,826 287,228 450,000 393,697 60,000 45,000 388,859 129,744 470,246 26,478 454,534 EXPENDITURES 2/ 2,543,158 1,243,344 1,157,632 1,337,401 821,480 213,655 556,983 322,689 153,672 529,094 516,006 259,083 179,769 252,514 85,676 170,547 79,070 65,048 13,500 ENCUMBRANCES 408,410 348,799 142,585 139,505 165,895 369,030 123,485 418,178 159,482 16,500 43,800 159,482 70,440 2,155 8,075 2,896 9,769 1,500 993 FUNDS AVAILABLE 2,234,031 1,037,071 4,732,718 3,614,750 1,712,020 1,280,603 637,032 637,032 116,060 308,021 232,291 506,637 200,083 869,906 686,297 280,708 282,487 186,345 121,200 450,000 45,000 948,333 124,231 60,000 63,704 26,478

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See footnotes on page 8.

Note: Data continued herein are subject to change, as additional reconciliations are performed.

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Government of Guam Consolidated Revenue/Expenditure Report General Fund As of March 31, 2022

(Pursuant to §4109 (c) (3) of Title 5 GCA)
General Fund

16/	308,298,010	24,256,674	316,501,430	654,944,584	GRAND TOTAL
	14,133,305		39,698,594	59,720,369	TOTAL
	5,888,471	· ·	289,228	6,177,699	BPT Bonds, 2021 Series E and Series F
	(0)		3,083,506	3,083,506	GDOE Series 2020A JFK Project
	4,900,875		16,088,750	20,989,625	Limited Obligation Bonds (Section 30), Series 2016A
	8,932,125		8,932,125	17,864,250	BPT Bonds, Series 2015D
	,	1	2,285,335	2,285,335	GDOE Series 2013A Okkodo Project
	300,305		3,125,899	3,426,204	BPT Tax Bonds, Series 2012B
			5,893,750	5,893,750	BPT Tax Bonds, Series 2011A
					CONTINUING APPROPRIATIONS
	26,708,715	14,551,713	43,356,154	84,616,582	TOTAL
15/	250,000	*		250,000	Guam Unique Merchandise Art (GUMA) - Per P.L. 36-86
14/	20,114,143		4,885,857	25,000,000	Local Employers' Assistance Program (LEAP) Act of 2021 - Per P.L. 36-65
	67,000			67,000	Northern/Southern Soil & Water Conservation District
	(4,000)		14,650,000	14,646,000	DOA- Cost of Living Allowance
	4,238,908		2,613,938	6,852,846	DOA - Supplemental Annuity Benefits Special Fund
	1		75,000	75,000	GGRF - Retirement Study
	,	14,551,713	18,340,062	32,891,775	GGRF - Health/Dental/Life Insurance
	114,486		114,486	228,972	GGRF - Judges/Supreme Justices Annuities
	194,397		162,592	356,989	GGRF - Governor/Lieutenant Governor Pensions
	1,733,781		2,514,219	4,248,000	Government of Guam Retirement Fund (GGRF) - Medicare Premiums
					MISCELLANEOUS APPROPRIATIONS
	35,355,737	864,813	35,668,375	71,888,925	TOTAL JUDICIAL/LEGISLATIVE/OTHERS
	803,189		850,014	1,653,203	Office of Public Accountability
13/	305,316	88,418	28,392	422,126	MCOG - Island Beautification Programs
	2,823,425		4,645,369	7,468,794	Mayor's Council of Guam (MCOG) - Operations
	9.	•	4	•	PDSC - Alternate Public Defender
12/	3,071,663		3,038,496	6,110,159	Public Defender Services Corporation (PDS)
			81,603	81,603	OAG - Cost Sharing Initiative for CJIS Integration Project
	7,381,677	776,395	6,713,938	14,872,009	Office of the Attorney General Operations (OAG)
	7,500		7,500	15,000	Legislature - Guam Youth Congress
	257,784		220,956	478,740	Legislature - Office of Finance and Budget
	4,361,540	,	3,738,456	8,099,996	I Liheslaturan Guåhan (Legislature)
	•			Q	Judiciary - Adult and Juvenile Drug Courts
11/	16,343,643		16,343,652	32,687,295	Unified Judiciary Operations (Judiciary)
					JUDICIAL/LEGISLATIVE/OTHERS
	AVAILABLE	ENCUMBRANCES	EXPENDITURES 1	APPROPRIATIONS "	EXPENDITURES & ENCUMBRANCES
	FILMS				Crorcan a care

See footnotes on page 8.

Note: Data continued herein are subject to change, as additional reconciliations are performed.

Government of Guam Consolidated Revenue/Expenditure Report

General Fund As of March 31, 2022

EXPENDITURES & ENCUMBRANCES APPROPRIATIONS " EXPENDITURES " ENCUMBRANCES AVAILABLE

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General Fund

(Pursuant to §4109 (c) (3) of Title 5 GCA)

- I/ Pursuant to P.L. 36-54.
- 2/ Actual Cumulative preliminary numbers provided by DOA to exclude X & Z accounts.
- 3/ Inclusive of Additional funding for the Government Claims Fund (\$232,458).
- 4/ Inclusive of supplemental appropriation for DRT operations (\$597,326).
- 5/ Inclusive of Department of Pubic Health & Social Services (DPHSS) appropriation for Professional Nurse Pay (\$1,753,490)
- 6/ Inclusive of supplemental appropriation for DPHSS Senior Citizens operations (\$410,000).
- Inclusive of Guam Department of Education appropriations for: Bonuses, Rewards & Incentives (\$1,000,000), Merit Bonuses (\$3,100,000), Salary Increments (\$1,000,000), Nurse Pay Structure (\$871,197), Menstrual Hygiene Products (\$100,000), and Education Classification, Compensation & Benefit Study (\$100,000).
- Improvements Fund (\$1,158,283), Guam Green Growth Initiative (\$500,000), Guam Cultural Repository (\$1,675,876), and Sea Grant Program (\$500,000). Inclusive of University of Guam appropriations for: Additional funding for Guam Hydrologic Survey (\$239,003) and Water Resource Monitoring (\$28,475), Guampedia Foundation (\$150,000), Capital
- 9/ Inclusive of Guam Community College appropriations for: LPN & Vocational Guidance Programs (\$727,696) and Lodging Management/ProStart Programs (\$22,960)
- 10/ Inclusive of Department of Parks & Recreation appropriation for Park Patrol Officer Reserve Program (\$90,000).
- 11/ Inclusive of Judiciary appropriation for Adult and Juvenile Drug Courts (\$1,959,724).
- 12/ Inclusive of Public Defender Service Corporation appropriation for Alternate Public Defender (\$1,401,651).
- 13/ Inclusive of Mayors Council of Guam appropriations for: Street Maintenance & Beautification (\$281,417) and Village Beautification Projects (\$140,709)
- 14/ Appropriation from the General Fund per P.L. 36-65 for the Local Employers' Assistance Program (LEAP).
- 15/ Appropriation from the General Fund per P.L. 36-86 for Guam Unique Merchandise Art (GUMA).
- 16/ Inclusive of appropriations from: 1) the savings of refunded BPT bonds achieved in FY 2021 (total \$6,117,458); 2) the General Fund for LEAP (\$25,000,000); and 3) the General Fund for GUMA (\$250,000).